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WORTHINGTON
INDUSTRIES

DALE T. BRINKMAN
Vice President-Administration
& General Counsel

October 20, 2008

Thomas Nash, Associate Regional Counsel
U.S. Environmental Protection Agency
Region 5, C-14J
77 West Jackson Blvd.
Chicago, IL 60604

Re: The Gerstenslager Company
Special Notice Letter for the Chemical Recovery Systems Site Elyria, Ohio

Dear Mr. Nash:

This is in response to the above-referenced special notice letter.

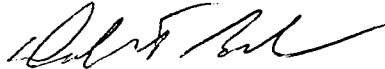
As we discussed over the phone, based upon the information we have, it appears that The Gerstenslager Company is considered to have approximately 0.07 percent of the waste-in. We had anticipated that we would participate in the *de minimus* buyout for the site but for some reason we were not included, apparently because we were not listed as a PRP at that time. We understand that an additional *de minimus* settlement may be offered, although that is not guaranteed.

At about the same time we received the special notice letter, we also received a letter from counsel for the CRS Site Group asking if we would like to participate in the group or in a mediation process. We responded that we would like to pursue some sort of *de minimus* buyout with respect to our share. Per their suggestion, we are pursuing their mediation procedure with the hope of arranging for a *de minimus* buyout. The 104(e) Equivalent Response prepared by The Gerstenslager Company for those purposes is attached.

Hopefully this provides an appropriate response to your letter, but if it does not or you need further information, please let me know.

Thanks for the help you have provided to us in this matter.

Sincerely,
THE GERSTENSLAGER COMPANY

A handwritten signature in black ink, appearing to read "Dale T. Brinkman", written in a cursive style.

Dale T. Brinkman, Secretary

cc: Ms. Mary Tierney